

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants	: Sakae KOYATA et al.	Group Art Unit: 1792
Appln. No.	: 10/596,177	Examiner: Lan VINH
Filed	: August 17, 2006	Confirmation No.: 3188
For	: METHOD FOR MANUFACTURING SINGLE-SIDE MIRROR SURFACE WAFER	

**COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE**

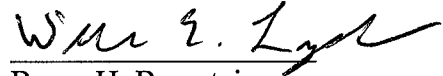
Commissioner for Patents  
U.S. Patent and Trademark Office  
Customer Service Window, Mail Stop Issue Fee  
Randolph Building  
401 Dulany Street  
Alexandria VA 22314

Sir:

In response to the Notice of Allowability, mailed by the U.S. Patent and Trademark Office on November 20, 2007, and to the Statement of Reasons for Allowance attached thereto, Applicants wish to clarify the record with respect to the basis for the patentability of claims in the present application. In this regard, while Applicants do not disagree with the Examiner's indication of allowability, Applicants submit that each of the claims in the present application recite a combination of features, and that the basis for patentability of each of these claims is based on the combination of features recited therein.

Should there be any questions, the Examiner is invited to contact the undersigned  
at the below-listed telephone number.

Respectfully submitted,



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December 13, 2007  
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